

Exhibit E

B210A (Form 210A) (12/09)

United States Bankruptcy Court

Southern District of New York

In re Lehman Brothers Holdings Inc., et al., Debtors. Case No. 08-13555 (JMP) (Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Goldman Sachs Lending Partners LLC Name of Transferee	SPCP Group, LLC. Name of Transferor
Name and Address where notices to transferee should be sent: <b>Goldman Sachs Lending Partners LLC</b> <b>30 Hudson Street, 38<sup>th</sup>Floor</b> <b>Jersey City, NJ 07302</b> <b>Attn: Lauren Day</b> <b>Email: gsd.link@gs.com</b> <b>Tel: (212) 934-3921</b>	Court Claim # (if known): 34195 Amount of Claim: \$6,126,900.14 reduced from \$12,496,044.00 Date Claim Filed: September 21, 2009 Debtor: Lehman Brothers Holdings Inc.
With a copy to:  Phone: Last Four Digits of Acct #:	Phone: Last Four Digits of Acct #:
Name and Address where transferee payments should be sent (if different from above):  Phone: Last Four Digits of Acct #:	

BB KO

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By:

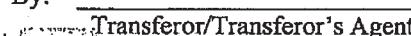
  
Transferee/Transferee's Agent

Date: MAY 24, 2012

*Penalty for making a false statement:* Fine of up to \$500,000 or imprisonment for up to 5 years, or both, 18 U.S.C. §§ 152 & 3571.

Acknowledged and Agreed:

By:

  
Transferor/Transferor's Agent

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: \_\_\_\_\_  
Transferee/Transferee's Agent

Date: MAY 24, 2012

*Penalty for making a false statement:* Fine of up to \$500,000 or imprisonment for up to 5 years, or both, 18 U.S.C. §§ 152 & 3571.

Acknowledged and Agreed:

By: \_\_\_\_\_  
Transferor/Transferor's Agent

*JP*  
Jennifer Poccia  
Authorized Signatory

*BB AO*

RECEIVED

Exhibit D

**EVIDENCE OF TRANSFER OF CLAIM**

TO: United States Bankruptcy Court Southern District of New York Attn: Clerk  
AND TO: LEHMAN BROTHERS HOLDINGS INC. ("Debtor") Case No.  
08-13555 (the "Case")

Claim # 34195

SPCP Group, LLC ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

Goldman Sachs Lending Partners LLC  
30 Hudson Street, 38<sup>th</sup> Floor  
Jersey City, NJ 07302  
Attn: Lauren Day  
Email: gsd.link@gs.com  
Tel: (212) 934-3921

its successors and assigns ("Buyer"), all of Seller's rights, title and interest in and to Proof of Claim No. 34195, solely to the extent of \$6,126,900.14, against the Debtor and filed in the Case (the "Claim").

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated MAY 24, 2012.

SPCP GROUP, LLC

GOLDMAN SACHS LENDING PARTNERS LLC

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Ivan Anderson  
Authorized Signatory

Exhibit D

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TO: United States Bankruptcy Court Southern District of New York Attn: Clerk

AND TO: LEHMAN BROTHERS HOLDINGS INC. ("Debtor") Case No.  
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SPCP GROUP, LLC

GOLDMAN SACHS LENDING PARTNERS LLC

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: Jennifer Poccia

Name: \_\_\_\_\_

Title: Authorized Signatory

Title: \_\_\_\_\_

*SF*

*BL TO*